

## Financial Management - Reporting - Selected Text Responses

Which particular areas of the DOA Directive regarding annual report preparation are the most difficult to comply with?		Response Percent	Response Total
			38
	none		
	GASB expenditure and revenue analysis for non-exchange transactions FY'04 Attachment 15. Reason: Sometimes a case can be made to classify items in more than one way. Not black and white issues but gray.		
	Preparation of the allowance for doubtful accounts by revenue source code. This is very complex and not particularly useful to our operations.		
	Although I understand the need for mandatory balancing, sometimes the Financial Statement Templates can be difficult to work with because of this feature.		
	none		
	N/A		
	Fluctuation analysis		
	The most frustrating part of complying with the Comptroller's directive is all of the attachments to be completed. The attachments are often too rigid to be easily adapted to our very unique data structure and they are often tedious to complete. The data requested in the supplementary section of the directive does not pose any particular frustration other than the huge volume of data to be generated in a very short timeframe while we attempt to maintain ongoing operations at an acceptable level.		
	New to the agency ... have not went through this process yet.		
	n/a		
	pass through transactions.		
	leave reporting has the most steps and is the most time-consuming - If we used DOA's leave reporting system in CIPPS, this would be automated but we see benefits to having an in-house leave system.		
	The deadlines for Year-end reports as well as Agency year end information, rushes agencies to complete reports that some information may take time to gather.		
	Any GASB requirements. In a small agency it is not always apparent as a subset of the CAFR the intent or measurement that should be used to properly report information. Clearer guidelines could be provided.		
	Conversion to government-wide statement of activities		
	Not difficult but very time consuming.		
	Due Dates. Especially multiple requirements that fall within a relatively short period.		
	Time limits – have to do CARS and Funds not on CARS at same time.		
	Federal fund analysis - VSDB-S never matches DOA Sometimes due dates are hard to meet due to other priorities.		
	None.		
	Accrual entries; GASB 34 - Accrual reporting		
	conversion of internal service fund financial statements to governmentwide		

	statement of activities		
	The reporting of federal grant subrecipient payments between state agencies. Because of timing differences and differences account coding, reconciling financial activity between multiple agencies is time consuming. The modified accrual reporting requirement means that a good deal of time is spent producing manually reports to comply with the directive. (bs)		
	The deadlines which coincide with other peak workload requirements at the agency		
	Federal schedule is onerous due to the volume of Federal grant activity performed by this agency.		
	Meeting timeline requirements for variance analyses		
	Identifying revenue by customer is one of the most time consuming tasks. Our system tracks account by bill to addresses so if there are multiple accounts for one agency, we must compile the balances. In addition, certain transactions, such as discounts for early payment don't track easily to the customer.		
	The reconciliation to the Statement of Cash Flows can also be challenging if non-cash adjustments are made or if fixed assets are included in A/P balances.		
	The due date keeps getting earlier in August but we must hold our books open for accruals. With limited staff, this makes turnaround challenging.		
	None		
	The "Schedule of Retainage Payables. DOA provides federal catalogue numbers and amounts however, it would be helpful to show the project code so the agency can identify their specific grants.		
	Preparing accrual workpapers using cash basis CARS reports.		
	The directive seems to grow every year with more complex attachments added every time. The Schedule of Cash, Cash Equivalents and Investments at June 30 attachment 20 requires a substantial effort to complete. The supplemental requirements are not always specific on what they are asking for. The directive sometimes sets state wide deadlines on due dates when there are certain agencies that have limitations on meeting the statewide deadlines. The schedule of changes in capital asset balances also requires a substantial investment in time and resources.		
	The federal attachments that are required by DOA.		
	Most difficult part is the federal schedule, federal fund analysis, fixed asset accounting and control system (FAACS) analysis		
	1. Receivables and Payables at June 30 by detail 2. Conversion from cash basis to modified/full accrual 3. Reconciliation and documentation of clearing accounts 4. Supplemental information is difficult due to manual process		
	Those related to GASB 33 and those requiring detailed information by federal grant, because the required level of detail is not available through CARS.		
	None knownj.		
	GASB 33, Expenditure & Revenue Analysis.		
	The District is not involved with DOA's annual report preparation. We are asked questions of items by VDH Accounting Services, to which the District responds.		

Total # of respondents **42**. Statistics based on **38** respondents; **0** filtered; **4** skipped.

Please list up to 5 opportunities for improvement to the Reporting process.		Response Percent	Response Total
			32
	-Report data cannot be manipulated as it is created -Reports are available 9-10 days after month end (CARS)		
	Full capability live ad hoc reporting.		
	Add a local fund component to CARS.		
	Timeliness of Reports. Flexibility of Format.		
	None		
	CARS is obsolete and needs to be replaced with a web-based system or a more user friendly. State should be using some type of on-line system similar to universities in the state and business and industry. FRS, banner, peoplesoft, etc.		
	n/a		
	need fields for # of related units that would tie to performance measures. Eva and SWAM needs to use the CARS vendor Edit table which would then automatically provide required reports. Need a procurement document number cross reference, not necessarily eva number. Need a better streamlined menu ad hoc report written, something similar to a data base filtering process. Need an automatic update from FATS real time so we do not have to wait for the once a week load from DPB. Need Cars to incorporate the CIPPS inquiry menu.		
	VMFA is not a user of Reportline. To improve Reportline, you should allow Agencies to print reports by Cost Center without having to print all transactions for the Agencyl.		
	Real time reporting capabilities, with query and on demand reports. Customizable reports. Easier means of formatting and printing. Opportunity should exist to use both remote printing and ad-hoc (Reportline)		
	Ability to convert to excel		
	Accrual accounting Receivables reporting Payables reporting		
	n/a Since ABC operates on full accrual, our internal system serves all our reporting needs. CARS reports are only used for DOA compliance purposes.		
	Intergation of HR and financial information and data (CARS, ProBud, eVA, PMIS, CIPPS and WebBears)		
	Speed up month end close. By the time we get month end reports, half the next month has past. Never have up to date figures.		
	None recommended.		
	1. Download capabilities into Excel spreadsheets;		
	interagency transfers		
	1)make details of financial activity available for a longer period of time. 2)allow CARS reports available through Reportline to be imported into Excel for analysis		
	CARS needs to be able to incorporate encumbrance accounting and reporting.		
	Consistent and predictable reporting periods should be practiced by DOA (e.g.,		

	close the week on a Friday, close the fiscal month on a Friday) Project-task-phase detail needs to be accessible in a greater variety of CARS reports, especially ACTR 0401 and 0402. Greater utility to import the report data into a working spreadsheet.		
	1) CARS on-line reporting ability, with ability to manipulate the data through filter/sort functions 2) Availability of CARS data on a routine basis, not just month-end 3) Availability of prior years' data and project-to-date information		
	1. Further interface CARS cash receipts with Syteline. 2. Refine classification of vendors and customers. 3. Reduce system processing time to generate reports.		
	N/A		
	Provide Project Code with CFDA number on payables report to help agency identify payables for "Schedule of Retainage Payables"		
	Modified and Full Accrual CARS reports Web-based system		
	Responses relate to CARS Reports 1-Need additional level of detail to meet our reporting needs 2-Nightly history data interfaces to VDOT FMS 3-Interactive drill down capabilities		
	Make the dates that the reports are available be the 5th business day after the beginning of each month. The reports are currently available on different dates most every month.		
	Addition of AD-HOC reporting. Use of the "finds" system for internal reports is very labor intensive.		
	1. Ambiguous error messages 2. Insufficient edits 3. CARS provides no user ad-hoc report tool		
	Re-vamp/reengineer system to display more text dialogue whenever a code is highlighted or selected		
	Detail transactions for the previous fiscal year need to be kept longer in FINDS. CIPPS needs to be improved to facilitate leave liability reporting. Need a way to automate accruals. Produce reports that can be read by non accountants. Need an easy to use ad-hoc report writer.		
Total # of respondents <b>42</b> . Statistics based on <b>32</b> respondents; <b>0</b> filtered; <b>10</b> skipped.			

Please identify the reasons for implementing an Agency-specific financial system.		Response Percent	Response Total
			26
	To meet internal management needs of facility and CO to include availability of Pat Fund Acct and Cost Ledgers for department specific need		
	To obtain management information for budgeting and ad hoc query capability. FINSYS reports provide the financial reports we need to prepare the schedules.		
	This was done primarily as a result of being a very specialized entity in a health care environment.		
	Information is available much quicker from the in house system, for example month end data is available on the 1st of the month as opposed to the 10th. Also, the in house system allows more flexibility in tracking expenditures made on behalf of clients.		
	To facilitate the management of the Agency financial resources		
	To meet our agency's unique financial management responsibilities to the Commonwealth.		
	Need to be able to track revenue/expenditures by unit		
	GAAP basis financial statements needed		
	ABC's statutory requirement for full accrual accounting + integration with all ABC field systems		
	No agency specific reports provided by CARS in the detail required by DOC agencies.		
	Will allow a more unified way to track transactions and produce reports based on the information received. The data entry aspect can be controlled better and therefore will reduce the number of mistakes and inconsistencies thereby enabling the agency to respond to HR and financial inquiries more accurately.		
	Provide needed internal controls; timeliness; integration with other DMME internal systems; able to customize the system to meet unique agency needs; less costly than using a commercially available system.		
	Complete Financial System, due to multi entities and different level of cost allocation.		
	accrual accounting-eliminate paper timesheets-additional mgmt reports-improve timeliness of reports		
	CARS does not incorporate encumbrance accounting and reporting.		
	Matching capability of purchase orders to invoices and cross-fiscal year encumbrances; Federal grants management and agency unit budget management.		
	To track invoices from receipt through payment, to provide an ongoing history of transactions, to provide up-to-date data		
	VCE's an Internal service fund and must produce GAAP basis financials. We're full accrual and have complex inventory/manufacturing/costing requirements.		
	It is the core computer system for recording tax generated revenue. Note this system is being replaced by a new system in August 2005		
	To meet the unique requirements of a transportation agency (federal billing in particular).		
	CARS doesn't provide the necessary level of detail to meet federal reporting requirements. This is due to the Federal Medicaid Program being the most complex program that the Commonwealth administers.		

	APA requires agency to have internal system for reconciliation reports used for budget and projections.		
	1) To provide an integrated purchasing and payables system, 2) Provide AdHoc Reports, 3) Allow integration of other financial operations, 4) Better manage financial activity , 5) Better internal controls including edits, 6) Provide realtime financial and management reporting		
	Central system does not allow collection and reporting of information in adequate detail.		
	Detailed federal reporting requirements and allocations		
	To reduce the high number of coding errors (CARS only has edits at the macro level). To make data entry easier and quicker. To make it easier to extract information from CIPPS, CARS and PMIS. To report on cost center compliance on Prompt Pay, Time & Effort reporting, travel EDI compliance, AMEX card usage compliance, reconciliation at cost center level.		

Total # of respondents **42**. Statistics based on **26** respondents; **0** filtered; **16** skipped.

Please suggest up to five enhancements for the financial reporting process driven by your own Agency systems.		Response Percent	Response Total
1.			31
	Needs to be faster		
	Make them more user friendly (Browser based and not requiring mainframe commands).		
	Move toward more accrual basis accounting on a regular basis		
	Sharing of information between system, for example staffing data from personnel system to budget, FAACS information to financial.		
	Investment system - improve methodology to post revisions/corrections		
	Compatibility with cars		
	n/a		
	Improved Document Imaging Technology		
	We have old systems and are anxiously awaiting our new IFRIS system which is an overdue update to existing systems we use		
	Interface with CARS & CIPPS		
	Easier method of formatting special request reports from existing data		
	Earlier reporting - delays due to manual entries		
	On-line access to reports		
	N/A		
	Ability to have the end user be able to create and modify their own reports.		
	None recommended.		
	Title of report needs to reflect the contents		
	better integration of data to prevent having to combine multiple reports		
	Interface with CARS/CIPPS to eliminate dual entry		
	easier download from Syteline to EXCEL		
	An Automated Financial System should be put into place to create a better financial reporting process.		
	User soft copy availability		
	faster drill down capabilities		
	Frequent upgrades to the Excel package		
	Interface with CARS system so data does not have to be keyed twice.		
	User-defined reporting tool desired		
	Allow access through dial-up/VPN		
	They are stable & we make them work despite difficulties		
	n/a		
	Make the system web based.		
	CARS reports by Individual Locality within each District		
2.			17





	Additional inquiry options/capabilities vs report writer		
	FASTER. (enhance system resources)		
	Extracting data		
	Improved data base cross over referencing		
	Printing of reports thru FINDS		
	Easier download, more current, capabilities from CARS		
	Not need specific software installed on a PC to view reports		
	Grant and Project module in system		
	make ad hoc reporting and analysis available to more personnel		
	Ability to generate a new report without having to write a report program		
	easier download from EXCEL to Syteline		
	User query capability		
	web based reporting access for end users		
	Report writer capability		
	Further automation of statistical reports		
	Clean up of historical data		
	Other than # 1 above, as a practical matter, we are restricted in what we can do by current state central systems and policy.		
3.			11
	Need for current data		
	All information in one system		
	Capabilities may exist for easier reporting in Excel or Access, but time does not permit setting up formatting.		
	Have all financial and HR systems tie together for ease of generating reports and information		
	Chart of Accounts Setup		
	disburse reports electronically		
	Multiple reporting hierarchies		
	User Ad Hoc reporting, manipulate data requests		
	better data dictionary facilities		
	Provides standard reports that match requirements of DOA. (e.g. CAFR, Quarterly reporting, etc.)		
	Training on use and interpretation		
4.			6
	Less time consuming		
	month and year-end closing smoother.		
	Ease in changing report data - ie design, contents, etc		
	Simple account control mechanics		
	User ease of retrieving prior years data		
	separate reporting database		

5.			<b>4</b>
	Automation		
	Ability to check financial data from an authorized PC outside agency		
	User drill down reports (from summary to detail)		
	comprehensive project level reporting		
Total # of respondents <b>42</b> . Statistics based on <b>31</b> respondents; <b>0</b> filtered; <b>11</b> skipped.			

Please suggest up to five enhancements that would significantly improve the process of producing non-recurring or specialized reports.		Response Percent	Response Total
1.			24
	none		
	Faster processing hardware		
	Having a system that included expenditures and budget data.		
	None		
	n/a		
	Look at moving the CARS AD hoc report function to a data base query		
	Easy downloading of information from CARS		
	Time to create canned formats or automatic downloads		
	Need to teach more employees to use the Query tool		
	N/A		
	None Recommended.		
	To generate reports for CAFR, Modified Accrual Trial Balances		
	An Agency Accounting system that feeds CARS		
	CARS on-line reporting ability with ability to sort/filter data		
	Automated Financial System		
	NA		
	User soft copy availability		
	easier path to find the needed reports		
	As stated above, the frequent upgrade of the Excel package.		
	Interface with CARS system so data does not have to be keyed twice.		
	Implementation of modern database tool whereby users could create reports		
	n/a		
	More detailed subobject codes		
	Integration of various systems to reduce manual input		
2.			11
	Information Systems staff more involved in specialized report development than they should be.		
	same as suggested above.		
	Real time data from CARS that could be accessed		
	More timely reporting		
	Availability of current information (not just month-end)		
	User query capability		
	data dictionary		
	Ability to download from MAPPER to Excel and Access		
	Standardized reports based on current needs		

	Capability to further delineate expenditures and revenue below the cost code level.		
	CARS monthly report by FIPS code and Fund Code		
3.			8
	Reports produced from FINSYS should be easier to run.		
	Build an add-on for performance measures		
	Ability to download DOA reports and sort info		
	Availability of historical/project-to-date information		
	User Ad Hoc reporting, manipulate data requests		
	web based		
	Report writer capability		
	Integrate operational functions into one system or create interfaces between systems		
4.			3
	Build the report card matrix into the system so this data could be managed from the Governor's office		
	User ease of retrieving prior years data		
	geared to common user not finance professional		
5.			1
	User drill down reports (from summary to detail)		
Total # of respondents 42. Statistics based on 24 respondents; 0 filtered; 18 skipped.			

Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.		Response Percent	Response Total
Yes		29.7%	11
No		70.3%	26
Comments			12
	CAPP Manual and Financial Reporting Directives		
	GASB Requirements, Medicare/Medicaid requirements		
	There are specific state statutes regulating debt, investments, risk management, and unclaimed property administration. Based on the nature of the reengineering, these may or may not have to be addressed/ changed. There are also federal regulations regulating debt issuance, management, and accounting.		
	Outdated mandatory state systems that don't talk to each other		
	Statutory Requirement for full accrual accounting		
	There are various specific federal grant reporting requirements set as conditions of individual grants.		
	Mandated to report deferred payments computations for corporate and individual taxes.		
	GASB, GAAP, FHWA, FEMA, FAR		
	The Code of Federal Regulations - Title 45		
	Federal laws regarding Grant Administration must be considered.		
	None known.		
	I am not aware of any		
Total # of respondents <b>42</b> . Statistics based on <b>38</b> respondents; <b>0</b> filtered; <b>4</b> skipped.			

If you have any other concerns or comments about this functional area, please include them here.		Response Percent	Response Total
			19
	none		
	None.		
	CARS is a dinosaur compared to today's web-based financial management systems, but perhaps that is okay. If CARS' primary function is to provide summary level financial information for the Commonwealth, then it serves its purpose. The State agencies that make-up the Commonwealth of Virginia represent a broad range of industries, healthcare, retail, law enforcement, transportation, corrections, etc. No one financial management system can effectively meet such a diverse group of business/operational needs. So perhaps, it is best for each type of industry to have its own financial management system that best meets their needs with summary data transferred to CARS.		
	None		
	Need more up to date systems to manage financial data with state agencies. CARS, FATS, etc are outdated and not user friendly. State needs to invest in a web-based system that would be on-line and easier to use.		
	Every one wants change for the sake of change. If some of these people would sit down and study the detail operation of CARS it may be evident that this system can do about anything you want if you know how to set the edits and pull the data. JMU experience in moving to people soft financials is a case where a lot of effort was expended and the resulting improvements were not that impressive over what could have been gained by tweeking CARS.		
	N/A		
	It would be helpful if we had an internal accounting system compatible with CARS		
	Personnel time estimates to the nearest 1/10 may overestimate small tasks in some bands.		
	An internal accounting system would benefit this entire process		
	It is essential that all system modules are integrated and interface with CARS/eVA. Cost Accounting is a critical component to VCE's internal system.		
	As a medium-sized agency, an automated financial system would increase our ability to produce more timely reports. It would also decrease the chance of incorrect information being given due to formula errors in the Excel program.		
	In 1993 the Joint Legislative Audit Review Commission (JLARC) recommended to the General Assembly of Virginia that the core computer system at the Department of Taxation be replaced. This primary mainframe system, the State Tax Accounting and Revenue System (STARS), was more than ten years old at the time of the study, and was nearing obsolescence. Despite the JLARC recommendation, the department was unable to secure funding through the traditional means of state appropriation. In July 1998 the Department of Taxation (TAX) signed a 'benefits' funded contract with American Management Systems (AMS). Under the contract, AMS will help to not only replace the core tax accounting system, but also completely reengineer the business processes at the Virginia Department of Taxation. This system is expected to "Go Live" in August 2005.		
	The VDOT Financial Management System II provides a good foundation to provide the information needed to meet the reporting needs of VDOT. MANDATORY THAT DETAIL AND COMPLEX LOGIC REQUIREMENTS RELATED TO FEDERAL REPORTING BE MET. (FTE data question 9 relates to annual CAFR reporting including supplemental		

	data supplied for asset reporting, leave liability and contractual commitments. FTE data question 42 relates to CARS/FMS reconciliations, nVision report scope setups and miscellaneous report production within the accounting department).		
	The reporting process is adequately completed by the staff and contractors at DMAS. It is very difficult to imagine a more complex federal program than Medicaid. Thus it is very hard to fully explain within the confines of this survey the high level of experience and knowledge that the staff at DMAS, who complete this function, have.		
	Interface with the CARS System so data does not have to be entered twice. AD-HOC reporting for CARS System.		
	Reporting must support unique detail needed by the agency to support federal grant funding.		
	Overall Caveat - Most all Report I/O is done for DFP by DCJS under an MOU #1, #2, #13 - See above...		
	The District uses data from either CARS, FINDS, and the F&A systems to produce internal financial reports by locality. The reports track actual revenue and expenditures to budgeted dollars. There is no interface into these spreadsheets other than data input from the various state systems. The District does not participate in any regulatory financial reporting other than being asked questions of any particular or unusual expenditure or transaction.		
Total # of respondents <b>42</b> . Statistics based on <b>19</b> respondents; <b>0</b> filtered; <b>23</b> skipped.			